

Statement of Custodial Activity for Fiscal 2002 Reporting

Line No	Trial Bal	USSGL Account		USSGL Attributes/1	Additional Information Required
		No	Title	Adjusted Trial Balance Cust/ Noncust	
1	E	5800	Tax Revenues Collected	S	Income and FICA/SECA Taxes
2	E	5800	Tax Revenues Collected	S	Corporate Income Taxes
3	E	5800	Tax Revenues Collected	S	Excise Taxes
4	E	5800	Tax Revenues Collected	S	Estate and Gift Taxes
5	E	5800	Tax Revenues Collected	S	Federal Unemployment Taxes
6	E	5800	Tax Revenues Collected	S	Customs Duties
7	E	5800	Tax Revenues Collected	S	Miscellaneous
7	E	5310	Interest Revenue	S	
7	E	5319	Contra Revenue for Interest	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	S	
7	E-B	1360	Penalties, Fines and Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1340	Interest Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to other revenue. (Increase)/Decrease
8		CALC	(1...7)		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines and Administrative Fees Receivable	S	

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9	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
				S	
10		CALC	(8 + 9)		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds. By recipient
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980. By recipient.
11	E	5890	Tax Revenue Refunds	S	By recipient
11	E	5990	Collections for Others	S*	By recipient
11	E	6330	Other Interest Expenses	S	By recipient
*COMMENT: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.					
12	E	5991	Accrued Collections for Others	S*	
Optional Method					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14		CALC	(10 - 11 - 12 - 13)		
If the "Optional Method" for line 12 is used -					
14		CALC	(10 - 11 + 12 - 13)		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero
If the "Optional Method" for line 12 is used -					
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero
Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB 97-01, page 39, FASAB Revenue Standard, paragraph 45.)					
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB 97-01, page 39.)					

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Footnote

- 1 Use attribute values as provided in Section IV, page 17.
 * By definition, this USSGL account can only have this attribute value.